

**Merchants Iron and Steel Corp., and its alter egos
MIK Realty & Specialty Corp. and Merchants
I & S Corp., a Single Employer and Iron
Workers District Council of Western New
York & Vicinity Funds.** Case 3-CA-17413

May 30, 1996

DECISION AND ORDER

BY CHAIRMAN GOULD AND MEMBERS BROWNING
AND COHEN

On August 31, 1995, Administrative Law Judge D. Barry Morris issued the attached decision. The Respondent and the Charging Party each filed exceptions. The Charging Party and the General Counsel each filed an answering brief to the Respondent's exceptions.

The National Labor Relations Board has delegated its authority in this proceeding to a three-member panel.

The Board has considered the decision and the record in light of the exceptions and briefs and has decided to affirm the judge's rulings, findings,¹ and conclusions and to adopt the recommended Order as modified.

We believe that the judge correctly found that the Respondent violated the Act by, among other things, failing and refusing to apply to its employees the terms and conditions of the collective-bargaining agreement between Merchants and the Union. These terms and conditions included provisions for union security and dues checkoff. The Union contends that, under the contract, there is an exclusive referral system by which the Union supplied the Respondent's needs for labor, and that the Respondent's failure to adhere to this system resulted in the Union's loss of initiation fees and dues. The Union argues that the remedy should be broadened to require the Respondent to make the Union whole for those lost fees and dues. The Union also maintains that the Respondent should be required to make whole would-be union-referred workers who were deprived of work opportunities by virtue of the Respondent's alleged failure to adhere to the exclusive referral system. We leave to compliance the determina-

tion as to whether an exclusive referral system existed under the contract. We find merit in the Union's remedial contention regarding fees and dues at least to the extent that it applies to unit employees who had executed a valid checkoff. We shall modify the judge's recommended Order and the notice to provide for this additional relief.² We also note that, pursuant to the judge's recommended order, the Respondent will be obligated to restore any hiring hall provision which may have existed under the applicable bargaining agreement. In that case, appropriate relief will be provided to those affected by the Respondent's repudiation of that provision.³

ORDER

The National Labor Relations Board adopts the recommended Order of the administrative law judge as modified below, and orders that the Respondent, Merchants Iron and Steel Corp. and Merchants I & S Corp., Mendon and Rochester, New York, its officers, agents, successors, and assigns, shall take the action set forth in the Order as modified.

1. Add the following paragraph 2(d) and reletter the following paragraphs.

"(d) Make whole the Union for lost initiation fees and dues, with respect to those unit employees who executed valid checkoff agreements, attributable to the Respondent's failure to apply to those employees the terms and conditions of its collective-bargaining agreement with the Union."

2. Replace relettered paragraphs 2(g), (h), and (i) with the following.

"(g) Preserve and, within 14 days of a request, make available to the Board or its agents for examination and copying, all payroll records, social security payment records, timecards, personnel records and reports, and all other records necessary to analyze the amount of backpay due under the terms of this Order.

"(h) Within 14 days after service by the Region, post at its facilities in Rochester and Mendon, New York, copies of the attached notice marked "Appendix."⁴ Copies of the notice, on forms provided by the Regional Director for Region 3, after being signed by the Respondent's authorized representative, shall be posted by the Respondent and be maintained for 60 consecutive days in conspicuous places including all places where notices to employees are customarily posted. Reasonable steps shall be taken by the Respondent to ensure that the notices are not altered, de-

¹ The judge found that Merchants Iron and Steel Corp. (Merchants) and Merchants I & S Corp. were a single employer and that their employees constituted one unit. The judge pointed out that the criteria the Board normally looks to in deciding whether nominally separate businesses may be regarded as a single employer are common management, common ownership, centralized control of labor relations, and interrelation of operations. The judge also found that the two companies were alter egos. We note that, with respect to alter ego status, the relevant criteria include substantially identical management, business purposes, operation, equipment, customers, supervision, and ownership. In our view, both sets of criteria are met here.

We need not address the issue of whether the "alter ego" concept is a subset of the "single employer" concept, or the issue of whether one analysis is more appropriate than another in circumstances similar to those present here.

² We shall also modify the judge's recommended Order in accordance with our decision in *Indian Hills Care Center*, 321 NLRB 144 (1996).

³ Member Cohen notes that, if it is found that the contract repudiated by the Respondent included an exclusive hiring hall provision, his views as to the remedial implications of such a finding may differ from those of his colleagues. See *J. E. Brown Electric*, 315 NLRB 620, 624 (1994).

faced, or covered by any other material. In the event that, during the pendency of these proceedings, the Respondent has gone out of business or closed the facility involved in these proceedings, the Respondent shall duplicate and mail, at its own expense, a copy of the notice to all current employees and former employees employed by the Respondent at any time since October 19, 1992.

“(i) Within 21 days after service by the Region, file with the Regional Director a sworn certification of a responsible official on a form provided by the Region attesting to the steps that the Respondent has taken to comply.”

3. Substitute the attached notice for that of the administrative law judge.

⁴If this Order is enforced by a judgment of a United States court of appeals, the words in the notice reading “Posted by Order of the National Labor Relations Board” shall read “Posted Pursuant to a Judgment of the United States Court of Appeals Enforcing an Order of the National Labor Relations Board.”

APPENDIX

NOTICE TO EMPLOYEES POSTED BY ORDER OF THE NATIONAL LABOR RELATIONS BOARD An Agency of the United States Government

The National Labor Relations Board has found that we violated the National Labor Relations Act and has ordered us to post and abide by this notice.

WE WILL NOT refuse to recognize and bargain with Local 33, International Association of Bridge, Structural and Ornamental Ironworkers as the exclusive representative of our employees in the appropriate unit with respect to wages, hours, working conditions, or other terms and conditions of employment of the employees, and refuse to honor the collective-bargaining agreement applicable to those employees.

WE WILL NOT refuse to bargain with the Union by refusing to furnish it with relevant information requested by it.

WE WILL NOT in any like or related manner interfere with, restrain, or coerce employees in the exercise of the rights guaranteed them by Section 7 of the Act.

WE WILL comply with the terms and conditions of the collective-bargaining agreement between the Association and the Union to which we are bound, retroactively, and prospectively until such time as proper and timely notice of cancellation is given in the manner set forth in that agreement.

WE WILL make whole the unit employees by transmitting the contributions owed to the Union's welfare and pension funds and by reimbursing unit employees for any medical, dental, or other expenses ensuing from our unlawful failure to make such contributions.

WE WILL make whole the unit employees for any wages lost as a result of our failure to comply with the terms of the collective-bargaining agreement, with interest.

WE WILL make whole the Union for lost initiation fees and dues, with respect to those unit employees who executed valid checkoff agreements, attributable to our failure to apply to those employees the terms and conditions of our collective-bargaining agreement with the Union.

WE WILL, on request, recognize and bargain with the Union as the exclusive representative of the employees in the following appropriate unit, concerning the terms and conditions of employment:

All employees within the Union's territorial jurisdiction who are engaged in the work described at Article 1 (“Craft Jurisdiction”) Section (d), paragraph D of the collective-bargaining agreement between the Union and the Association, effective May 1, 1992 to April 30, 1995.

WE WILL, on request, furnish the Union with the information it requested on July 9, 1992.

MERCHANTS IRON AND STEEL CORP.
AND MERCHANTS I & S CORP.

Michael J. Israel, Esq., for the General Counsel.

Robert Coady, Esq., Mendon, New York, for Respondent Merchants I & S Corp.

James R. LaVaute, Esq. (Blitman & King), of Syracuse, New York, for the Charging Party.

DECISION

STATEMENT OF THE CASE

D. BARRY MORRIS, Administrative Law Judge. This case was heard before me in Rochester, New York, on July 12, 1993, and June 12, 1995. On a charge filed on October 19, 1992, a complaint was issued on December 22, 1992, alleging that Merchants Iron & Steel Corp. (Merchants), MIK Realty & Specialty Corp. (MIK) and Merchants I & S Corp. (I & S) violated Section 8(a)(1) and (5) of the National Labor Relations Act (the Act). The complaint specifically alleged that Respondent Merchants failed to furnish Local 33, International Association of Bridge, Structural and Ornamental Ironworkers (the Union) with certain information requested by it and failed to comply with the terms of the collective-bargaining agreement effective from May 1, 1992, until April 30, 1995. Respondent Merchants filed an answer denying the commission of the alleged unfair labor practices.

The parties were given full opportunity to participate, produce evidence, examine and cross-examine witnesses, argue orally, and file briefs. Briefs were filed by the General Counsel, the Charging Party, and Respondent I & S on August 11, 1995.

On the entire record of the case, including my observation of the demeanor of the witnesses, I make the following

FINDINGS OF FACT

I. JURISDICTION

Respondents Merchants and I & S, New York corporations, with offices and places of business in Rochester and Mendon, New York, respectively, have been engaged in the business of rebar placing¹ and steel erection. It has been admitted, and I find, that Respondent I & S is an employer engaged in commerce within the meaning of Section 2(2), (6), and (7) of the Act. In addition, I find that the Union is a labor organization within the meaning of Section 2(5) of the Act.

II. THE ALLEGED UNFAIR LABOR PRACTICES

A. *The Facts*

1. Background

The complaint alleges that Respondents MIK and I & S are alter egos of, and single employers with, Respondent Merchants and that Respondents violated Section 8(a)(1) and (5) of the Act by repudiating a collective-bargaining agreement between Merchants and the Union. The complaint further alleges that Respondents violated Section 8(a)(1) and (5) of the Act by refusing to provide the Union with information requested by it concerning the relationship between Respondents.

In connection with the July 12, 1993 hearing in this case, on July 2, 1993, the General Counsel served subpoenas duces tecum on Merchants and I & S. The Union also served subpoenas duces tecum on the two companies. As of the July 12 hearing Respondents had not complied with the subpoenas. At that time I adjourned the hearing sine die to give Respondents the opportunity to determine whether they would comply with the subpoenas. Thereafter, based on Respondents' noncompliance with the subpoenas, the General Counsel sought an order in Federal district court requiring Respondents to obey the subpoenas. On September 26, 1994, the United States District Court for the Western District of New York entered an order requiring obedience by Respondents to the subpoenas. The court order required Respondents to appear before me at a time and place designated by me and to produce the subpoenaed documents. Respondent Merchants did not appear at the hearing on June 12, 1995. Robert Coady, president of Respondent I & S, appeared and participated at the hearing.

2. Merchants

Respondent Merchants was engaged in the business of rebar placing and steel erection in the construction industry and had an office and place of business at 89 Genesee Park Boulevard, Rochester, New York. Karyn Coady was the sole owner of Merchants and its most recent president. She, on behalf of Merchants, signed a Memorandum of Agreement binding Merchants to a collective-bargaining agreement between the Union and the Building Trades Employers Association, a Division of the Builders Exchange of Rochester, New York, Inc. (the Association) for the period May 1,

1992, to April 30, 1995. Merchants had previously been bound to a collective-bargaining agreement between the Union and the Association for the period May 1, 1989, to April 30, 1992. On May 11, 1993, Merchants filed with New York State a Certificate of Dissolution signed by Karyn Coady as "President Director and Sole Shareholder."

3. I & S

Respondent I & S is also engaged in the business of rebar placing and steel erection with an office and place of business in Mendon, New York. In 1990 Michael Coady, brother of Karyn and Robert, formed a corporation, MIK Realty & Specialty Corp., for the purpose of buying and selling real estate. On March 28, 1991, Robert Coady "President and Sole Shareholder" of I & S filed a Certificate of Amendment to the Certificate of Incorporation of MIK changing its name to "Merchants I & S Corp."

4. Single employer and alter ego

Michael Downey, the Union's business manager, credibly testified that in June 1992 Robert Coady was job superintendent and estimator for Merchants. The Certificate of Change filed by Merchants lists Robert M. Coady as vice president of Merchants. Robert Coady conceded that he was listed as vice president "as a convenience of the corporation so that I could negotiate contracts with contractors." He further testified "I called myself vice President once in a while" so that "I could negotiate a contract." Gary Swanson, the union business agent, credibly testified that prior to June 1992 he saw Robert working on a jobsite for Merchants acting as foreman. Downey also credibly testified that between 1988 and 1992 Robert and Joseph Coady, the father of Robert, Karyn, and Michael, attended meetings with the Union representing Merchants on a yearly basis.

Joseph Massa, a former Merchants employee, credibly testified that in the spring of 1992 he became employed by Merchants and was hired by Robert. He further credibly testified that he was given work assignments while working for Merchants by both Joseph and Robert. Massa also credibly testified that while working at the Rochester Psychiatric Center jobsite, starting June 1992 the paychecks said "Merchants I & S," that Joseph Coady delivered supplies to that jobsite and that while the paychecks were normally given to the employees by Robert Coady, once the paychecks were delivered by Joseph Coady.

Robert W. Johnson Jr. credibly testified that in the spring of 1991 he interviewed for a job at Merchants. He was interviewed by Robert Coady who gave him his business card which stated, Merchants Iron and Steel Corp., "Robert Coady, Estimator." He further credibly testified that in the spring of 1992, after having worked for a different employer he again contacted Merchants and spoke to Karyn Coady concerning employment. He subsequently received a phone call from Joseph Coady who told Johnson to appear for work at the Rochester Psychiatric Center. He credibly testified that at various times he saw Joseph Coady bringing supplies to the Rochester Psychiatric Center jobsite and that Robert assigned work to him. Johnson credibly testified that in the first few weeks of his employment at the Rochester Psychiatric Center Joseph Coady "came out and read the drawings for about the first-half of the day" and told Johnson

¹ Rebar placing involves the placement of round steel bars of various sizes in wood forms. Concrete is then poured into the forms and around the bars, which serve to strengthen the concrete.

“what steel to put in what areas.” In addition, Johnson credibly testified that while working at the Rochester Psychiatric Center the first four or five paychecks bore the name “Merchants Iron and Steel” and “after that they were Merchants I & S.” The record contains a copy of a check dated July 9, 1992, to Robert Johnson in the amount of \$400 with the name on the check “Merchants Iron & Steel Corp.”

The record shows that during 1992 and 1993 I & S performed work for several customers who were also customers of Merchants. These included Nory Construction Co., Lecesce Construction Co., DiMarco Construction Co., Massa, Fastrak, and Lechase. In addition, almost all of the Merchants employees worked on I & S projects. These included Massa, Smith, LeGrett, and Potter. Massa worked on jobs simultaneously for I & S and Merchants.

5. Repudiation of collective-bargaining agreement and request for information

Massa credibly testified that he was initially paid \$6 an hour on the Rochester Psychiatric Center project. The prevailing wage rate was \$27.28 per hour. The record contains a list of job locations in which I & S performed work beginning June 12, 1992, and ending July 23, 1993.

On July 9, 1992, the Union sent a letter to Merchants requesting information concerning its relationship with MIK. On October 27, 1992, Karyn Coady responded on behalf of Merchants listing herself as president and as “100 percent” shareholder. With respect to questions concerning MIK, her letter stated “Cannot answer for MIK. Do not know.”

B. Discussion and Conclusions

1. Alter ego and single employer

In *Radio & Television Broadcast Technicians v. Broadcast Service of Mobile*, 380 U.S. 255, 256 (1965), the Supreme Court, in considering which factors determine whether nominally separate business entities should be treated as a single employer, stated:

The controlling criteria set out and elaborated in Board decisions, are interrelation of operations, common management, centralized control of labor relations and common ownership.

The criteria for establishing alter ego status are substantially similar. *Crawford Door Sales*, 226 NLRB 1144 (1976); *Precision Builders*, 296 NLRB 105 fn. 1 (1989). Not all of these indicia need be present. *Blake Construction Co.*, 245 NLRB 630, 634 (1979), *enfd.* in part and denied in part on other grounds 663 F.2d 272 (D.C. Cir. 1981); *E. G. Sprinkler Corp.*, 268 NLRB 1241, 1243 (1984), *enfd.* sub nom. *Goodman Piping Products v. NLRB*, 741 F.2d 10 (2d Cir. 1984); *Joseph Stern & Sons*, 297 NLRB 1, 5 (1989). The Board has held that common ownership is established if both companies are owned by members of the same family. *J. M. Tanaka Construction*, 249 NLRB 238, 241 fn. 29 (1980); *Superior Export Packing Co.*, 284 NLRB 1169, 1170 (1987); *Walton Mirror Works*, 313 NLRB 1279, 1284 (1994).

With respect to interrelation of operations, Robert Coady changed the name of MIK so that the new company, Merchants I & S Corp., would be substantially similar in name to its predecessor, Merchants Iron and Steel Corp. I have

credited Massa’s testimony that Joseph Coady, who had principally been involved with Merchants, brought supplies to an I & S jobsite and occasionally delivered paychecks. I have also credited Johnson’s testimony that paychecks for employees working at Rochester Psychiatric Center, which was an I & S jobsite, at first bore the name of Merchants and then the name was changed to I & S. In addition, during 1992 and 1993 I & S performed work for several customers, who were also customers of Merchants. Furthermore, almost all of Merchants’ employees worked on I & S projects. In at least one instance an employee worked on jobs simultaneously for I & S and Merchants.

With respect to common management Robert Coady was vice president, superintendent, and foreman at Merchants. He was president of I & S. In addition, I have found that both he and his father, Joseph, assigned work both at Merchants and at I & S. Concerning labor relations, as president, Robert Coady clearly controlled labor relations at I & S. I have found that he hired employees at Merchants and that both he and his father represented Merchants at union meetings. Concerning common ownership, Karyn Coady was listed as sole shareholder of Merchants and her brother, Robert, was the 100-percent owner of I & S. As stated above, Board cases provide that if both companies are owned by members of the same family, common ownership is established. Accordingly, under all of the circumstances, I believe that Respondent Merchants and Respondent I & S are alter egos and a single employer, within the meaning of the Act.²

2. Repudiation of the collective-bargaining agreement

Merchants was bound to a collective-bargaining agreement between the Union and the Association for the period May 1, 1992, to April 30, 1995. It had been bound by a prior agreement which was effective May 1, 1989, to April 30, 1992. I & S performed work in 1992 and 1993 on projects covered by the collective-bargaining agreement. The record shows that I & S did not employ union members or permit workers on these jobs and failed to pay employees the contractual wage rate, overtime pay, and fringe benefits. Accordingly, having failed to continue in effect the terms and conditions of the collective-bargaining agreement, Respondent has violated Section 8(a)(1) and (5) of the Act.

3. Request for information

On July 9, 1992, the Union requested that Merchants provide information concerning its relationship with MIK. On October 27 Merchants responded, providing limited information concerning itself but furnishing no information concerning MIK. The Board has long held that “an employer must furnish information that is of even probable or potential relevance to the Union’s duties.” *Conrock Co.*, 263 NLRB

²Both the General Counsel and the Charging Party request that I draw an adverse inference from Respondent’s failure to comply with the subpoenas. Inasmuch as I have found ample evidence to sustain findings of single employer and alter ego, I believe it is unnecessary for me to draw such an inference. In this connection, the Charging Party, in its brief, states “a similar adverse inference arises as to each document covered by subpoenas issued to I & S which I & S failed to produce.” I believe this request “sweeps too broadly” and is unwarranted. See *Riverdale Nursing Home*, 317 NLRB 881 (1995).

1293, 1294 (1982), enfd. mem. 735 F.2d 1371 (9th Cir. 1984); *Postal Service*, 308 NLRB 358, 359–360 (1992). I find that the information requested by the Union is relevant to its duties. Although Respondent did, in fact, supply some information, I find that the information was incomplete. See *Top Job Building Maintenance Co.*, 304 NLRB 902, 909 (1991). I conclude that by failing and refusing to supply the Union with the information requested in its letter of July 9, Respondent has violated Section 8(a)(1) and (5) of the Act. See *Samuel Kosoff & Sons*, 269 NLRB 424, 430 (1984).

CONCLUSIONS OF LAW

1. Respondent Merchants and I & S are employers within the meaning of Section 2(2), (6), and (7) of the Act.
2. Respondent Merchants and I & S are a single employer and I & S is the alter ego of Merchants.
3. The Union is a labor organization within the meaning of Section 2(5) of the Act.
4. The following employees of Respondent constitute a unit appropriate for the purposes of collective bargaining within the meaning of Section 9(b) of the Act:

All employees within the Union's territorial jurisdiction who are engaged in the work described at Article 1 ("Craft Jurisdiction") Section (d), paragraph D of the collective-bargaining agreement between the Union and the Association, effective May 1, 1992 to April 30, 1995.

5. At all material times here the Union has been the exclusive collective-bargaining representative of the employees in the above-described appropriate unit within the meaning of the Act.
6. By failing and refusing to recognize and bargain with the Union as the exclusive representative of its employees in the appropriate unit, by failing to honor the existing collective-bargaining agreement with respect to such employees, and by failing to apply to such employees the terms and conditions of the agreement, Respondent has violated Section 8(a)(1) and (5) of the Act.
7. By failing and refusing to furnish the Union with the relevant information requested by it, Respondent has violated Section 8(a)(1) and (5) of the Act.
8. The aforesaid unfair labor practices constitute unfair labor practices affecting commerce within the meaning of Section 2(6) and (7) of the Act.

THE REMEDY

Having found that Respondent has engaged in certain unfair labor practices, I find it necessary to order Respondent to cease and desist therefrom and to take certain affirmative action designed to effectuate the policies of the Act.

Inasmuch as I & S is the alter ego of Merchants and the two are a single employer continuing to operate the same business and have failed and refused to recognize the Union as the collective-bargaining representative of I & S employees or to apply the terms of the collective-bargaining agreement between Merchants and the Union, I shall recommend that I & S be ordered to recognize the Union as the representative of its employees and to honor and apply the terms of that agreement, and any subsequent agreement, to its employees. I shall also order Respondent to make the contrac-

tually established payments to the welfare and pension funds established by the collective-bargaining agreement, with interest, in accordance with the formula set forth in *Merryweather Optical Co.*, 240 NLRB 1213, 1216 fn. 7 (1979), and by reimbursing unit employees for any expenses they incurred as the result of the unlawful failure to make such required payments, as provided in *Kraft Plumbing & Heating*, 252 NLRB 891 fn. 2 (1980), enfd. mem. 661 F.2d 940 (9th Cir. 1981). Respondent Merchants and I & S will also be ordered to make their employees whole for any loss of earnings suffered by virtue of the failure to apply the collective-bargaining agreement to I & S employees³ with interest as computed in *New Horizons for the Retarded*, 283 NLRB 1173 (1987).⁴

On these findings of fact and conclusions of law and on the entire record, I issue the following recommended⁵

ORDER

The Respondent, Merchants Iron and Steel Corp., and its alter ego Merchants I & S Corp., Rochester and Mendon, New York, its officers, agents, successors, and assigns, shall

1. Cease and desist from

(a) Refusing to recognize and bargain with Local 33, International Association of Bridge, Structural and Ornamental Iron Workers as the exclusive representative of its employees in the appropriate unit with respect to wages, hours, working conditions, or other terms and conditions of employment of the employees, and refusing to honor the collective-bargaining agreement applicable to those employees.

(b) Refusing to bargain with the Union by refusing to furnish it with relevant information requested by it.

(c) In any like or related manner interfering with, restraining, or coercing employees in the exercise of the rights guaranteed by Section 7 of the Act.

2. Take the following affirmative action necessary to effectuate the policies of the Act.

(a) Comply with the terms and conditions of the collective-bargaining agreement between the Association and the Union to which Merchants and I & S are bound, retroactively, and prospectively until such time as proper and timely notice of cancellation is given in the manner set forth in that agreement.

(b) Make whole the unit employees by transmitting the contributions owed to the Union's welfare and pension funds and by reimbursing unit employees for any medical, dental, or other expenses ensuing from its unlawful failure to make such contributions.

(c) Make whole the unit employees for any wages lost as a result of its failure to comply with the terms of the collective-bargaining agreement, with interest.

(d) On request, recognize and bargain with the Union as the exclusive representative of the employees in the follow-

³ See *Johnson Electric Co.*, 196 NLRB 637 fn. 1 (1972), enfd. 472 F.2d 161 (6th Cir. 1973).

⁴ Under *New Horizons*, interest is computed at the "short-term Federal rate" for the underpayment of taxes as set out in the 1986 amendment to 26 U.S.C. § 6621.

⁵ If no exceptions are filed as provided by Sec. 102.46 of the Board's Rules and Regulations, the findings, conclusions, and recommended Order shall, as provided in Sec. 102.48 of the Rules, be adopted by the Board and all objections to them shall be deemed waived for all purposes.

ing appropriate unit, concerning terms and conditions of employment:

All employees within the Union's territorial jurisdiction who are engaged in the work described at Article I ("Craft Jurisdiction") Section (d), paragraph D of the collective-bargaining agreement between the Union and the Association, effective May 1, 1992 to April 30, 1995.

(e) On request, furnish the Union with the information it requested on July 9, 1992.

(f) Preserve and, on request, make available to the Board or its agents for examination and copying, all payroll records, social security payment records, timecards, personnel records and reports, and all other records necessary to analyze the amount of backpay due under the terms of this Order.

(g) Post at its facilities in Rochester and Mendon, New York, copies of the attached notice marked "Appendix."⁶ Copies of the notice on forms provided by the Regional Director for Region 3, after being signed by the Respondent's authorized representative, shall be posted by the Respondent immediately upon receipt and maintained for 60 consecutive days in conspicuous places including all places where notices to employees are customarily posted. Reasonable steps shall be taken by the Respondent to ensure that the notices are not altered, defaced, or covered by any other material.

(h) Notify the Regional Director in writing within 20 days from the date of this Order what steps the Respondent has taken to comply.

⁶If this Order is enforced by a judgment of a United States court of appeals, the words in the notice reading "Posted by Order of the National Labor Relations Board" shall read "Posted Pursuant to a Judgment of the United States Court of Appeals Enforcing an Order of the National Labor Relations Board."